

TAX SECTION ANNUAL REPORT

Section Meetings and Concurrent CLE Programs. The Tax Section meets three times yearly. The Section's Organizational Meeting occurs within days of the start of the Bar's fiscal year, and for the last 30+ years the vast majority of the Organizational Meetings have been held at Amelia Island Plantation, making this meeting a well-attended, family-themed event. Attendance at this meeting typically ranges between 150-250 Section members and family. The CLE program provided at the Organizational Meeting is the "Ullman Tax Year in Review." It is named in honor of past Tax Section Chair Sam Ullman and is organized by the incoming Chair-elect as a showcase for younger tax lawyers to present updates on a dozen or more tax-related topics. This is often the first opportunity for younger tax lawyers to teach a "live" Tax Section CLE program. Chair-elect Joe Schimmel planned this year's outstanding Ullman program.

The Section's Fall meeting was held in October in St. Petersburg. The CLE program was entitled "Advanced Income Tax Planning for Family Businesses: The In's, the Out's and the All About's". This program was co-chaired by Jason Havens, Greg Marks, Steve Salley and Shawn Wolf.

The Section's Annual Meeting was held recently in Palm Beach at The Breakers, and the CLE program was an advanced level program on civil tax controversies and procedure. The program honored the memory of late Tax Section Chair Frances D. Sheehy, and was co-chaired by Karen Lapekas, past Chairs Mitch Horowitz and Michael Lampert, and Director Harris Bonnette.

Given the length of time between the Section's Fall and Annual Meetings, the Tax Section's Directors' Committee typically convenes in the winter or early spring. This year's Directors' Committee meeting was held in March, in Yountville, California. A CLE program entitled "Community Property for Common Lawyers and Other Worrisome Things" was produced in conjunction with this meeting. A highlight of the CLE program was a presentation by and ensuing conversation over lunch with Napa Valley winemaker Michael Keenan, President of Robert Keenan Winery, who told of his experiences with the IRS examination of his father's estate tax return including the valuation of the winery and related vineyards. That evening, the Directors enjoyed "dinner in the caves" at the iconic Stag's Leap Wine Cellars.

Recurring CLE Programs. In addition to the CLE programs presented concurrently with Tax Section meetings, the Section also produces 5 annual federal and state tax law CLE programs. The two largest of which, both presented over 3 days, are programs of national scope. The Miami-based International Tax Conference ("ITC"), produced in partnership with the FICPA, drew over 560 attendees, and the Orlando-based Multi-State Tax Symposium ("MSTS") produced in partnership with Deloitte, drew over 300 attendees. Shawn Wolf recently ended a long and successful run as chair of the ITC, and Steve Hadjilogiou led the ITC this year with nothing lost in the transition. Past Chair Bill Townsend has been an outstanding leader of the MSTS for many years.

"Telephone CLEs". The Section produces annually between one and two dozen hour-long "phone-in" CLE programs on both state and federal taxation topics, provided free to members of the Section. This year's schedule is 20 programs. This is another avenue to provide newer tax

lawyers with CLE speaking opportunities. This year, our phone CLE programs have been particularly successful, with average attendance through March in excess of 128 listeners. Phone CLE “Tsar” Mike O’Leary has done a wonderful job over the last several years. We are on track this year for attendance to exceed 2,500 for the phone CLEs and nearly 5,000 overall.

Publications. The Federal Tax and State Tax Divisions produce short articles published within the Tax Section Bulletin, published 3 times annually, under the auspices of the Section Administration Division. Greg McLaughlin is the Assistant Director for the Bulletin and Greg is assisted editorially by Janette McCurley and past chair Guy Whitesman.

Mike Bruno, Assistant Director for The Florida Bar Journal (“TFBJ”), together with Section TFBJ editors Christine Concepcion, Michael Miller, and Benjamin Jablow, has done outstanding work this year. TFBJ content is in-depth and fully footnoted. The Tax Section has TFBJ author commitments in place through March, 2018.

Support of Graduate Tax Students. The Section annually supports students enrolled in Florida’s graduate tax programs by providing scholarships toward the University of Florida Tax Institute registration fees for law students who are enrolled in the graduate tax programs of The University of Florida College of Law and the University of Miami School of Law. The Section also provides scholarship grants directly to these graduate tax programs.

Undergraduate Law School Education. The Section sponsors and produces annually a National Tax Moot Court Competition. Sixteen teams competed in February at the Trade Winds Resort in St. Pete Beach. Three U.S. Tax Court Judges judged the semifinal and final rounds. Brian Howsare and Justin Wallace are Co-Assistant Directors for the Tax Moot Court program.

The Section also worked this year with Florida State University to initiate a scholarship fund at FSU in memory of the late Tax Section Chair Nick Lioce. Past Chair Richie Comiter, with help from past Chairs David Bowers, Guy Whitesman and Joel Maser, led the effort to initiate this memorial for our friend Nick.

New Tax Lawyers Programs. The New Tax Lawyers Committee, co-Chaired by Dana Apfelbaum and Mitch Goldberg, is tasked with finding avenues for newer tax lawyers to find meaningful volunteer opportunities in the Tax Section. The regional New Tax Lawyer (“NTL”) luncheon CLE programs provide an opportunity for new tax lawyers to network with “not so new” tax lawyers. The NTL luncheon in Tampa on February 22 featured former U.S. Senator Mel Martinez as speaker.

Federal Tax Law Regulations Commentary. Over the years the Section has been a prolific commentator to the United States Treasury on proposed Treasury Regulations and similar administrative pronouncements. Past Chair Jim Barrett serves as the “Comments Tsar.” Recently, for example, and under a tight deadline, the Section partnered with the Real Property, Probate and Trust Law Section (“RPPTL”) (“inter-species” cooperation) to co-produce comments on the Treasury’s proposed Section 2704 regulations.

Legislation and Regulations Committee. This year the Section has created a Legislation and Regulations Committee with officer-level leadership to consolidate the oversight of the Section’s long-standing regulations commentary process with commentary and advocacy regarding state law legislative and administrative proposals that impact either tax practice or which raise or affect state tax, or federal tax, issues impacting the State’s citizenry. Until this year advocacy efforts did not have a “home” within the Section. Long-time Tax Section members Russ Hale and J.J. Wehle serve as the founding Directors of this new and already very active committee. The Section recently engaged its first legislative lobbyist to address state law legislative proposals that affect tax practice in Florida.

Securing Florida’s Fiscal Future/State Tax Policy Amidst Sea Level Rise. The Tax Section has initiated an outreach to the state’s law schools to encourage research and writing on the state and local tax policy implications of sea level rise, which may include loss of significant property tax and sales tax revenues resulting from property abandonment and population dispersal, abandoned infrastructure resulting from a “managed retreat” from flood prone shoreline areas, and massive expenses to re-create and replace abandoned infrastructure. We hope this project will result in future recommendations to the State’s policy makers to restructure Florida’s state and local taxing systems in light of the public policy effects of this geographic phenomenon. Past Chair Dick Jacobs has inspired and is leading this effort under the auspices of the Tax Section’s State Tax Division led by Co-Directors French Brown and Steve Hogan.

In summary, the Tax Section, in its service to its members and to the community-at-large, punches well above its weight class. That is a tribute to the work ethic of the Directors and members of the Executive Council. It has been a pleasure and an honor to serve as Chair of such a collegial and giving organization during its 64th year. Each meeting has the feel of a family reunion. I particularly wish to thank the many past Chairs and others in Section leadership too numerous to mention, together with my wife Sylvia and our children, who have been supportive of, and an inspiration to, my efforts. Finally, I wish to congratulate past Chair David Bowers, honored last month as the Tax Section’s Gerald T. Hart Outstanding Tax Attorney of the Year.

William R. Lane, Jr.
2016-2017 Chair, The Florida Bar Tax Section

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